

# State of South Dakota

## EIGHTY-EIGHTH SESSION LEGISLATIVE ASSEMBLY, 2013

591U0541

### HOUSE BILL NO. 1140

Introduced by: Representatives Verchio, Feickert, Haggar (Jenna), Hawks, Kaiser, Kopp, Miller, Olson (Betty), Otten (Herman), Peterson, Qualm, and Rozum and Senators Rampelberg, Begalka, Kirkeby, and Maher

1 FOR AN ACT ENTITLED, An Act to revise the schedule for payment of excise taxes for farm  
2 wineries.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 35-12-8 be amended to read as follows:

5 35-12-8. The excise tax on wines established in § 35-12-7 shall be paid quarterly to the  
6 secretary of the Department of Revenue on or before the fifteenth day of the month following  
7 the ~~month~~ quarter in which the first sale is made in this state by a licensed farm winery and shall  
8 be deposited in the general fund. The farm winery licensee shall file with the secretary a return  
9 in the form prescribed by the secretary, and shall keep records and render reports required by  
10 the secretary in rules promulgated pursuant to chapter 1-26.

